

III-F Grant Project File Reporting

The Grant Project File contains expenditure, encumbrance and revenue information for grants and other projects. A Federal grant is identified both by Project/Work Phase and by a Federal Catalog Number. The Federal Catalog Number associates the grant with a specific Federal program.

The financial fields maintain accounting balances for grant project monitoring and reporting purposes. Financial fields include expenditures, advances, outstanding encumbrances, obligations, estimated and actual receipts. Special fields in the file capture statistical data, e.g., units budgeted and units accumulated. This information can be used for billing purposes. The financial information is maintained for the length of the project, from inception to current date (or until purged). This allows tracking financial information for a single project across multiple appropriation years.

For more information on Project and Federal Trust Fund Accounting, see Volume 3, Chapters IX and X, respectively.

FILE INFORMATION

The chart on the next page identifies the source of data and controlling factors that determine the control key for the Grant Project File. Not all elements listed in the control key are used by each agency. Building the key depends upon the posting indicators established by the agency in its tables as shown on the chart. Posting indicators are explained in Volume 2, Chapter IV, Table Maintenance Coding Procedures.

Grant Project File records may be purged annually during the YEC/YEO process. For more information, see Volume 2, Chapter IV-PC and Volume 7, Chapter VI.

NOTE: GL 6151, Annual Allocated Encumbrances, do not post to the Grant Project File. This GL is only used for state financial year-end reporting purposes and is not used for federal reporting purposes.

Detailed descriptions and illustrations of the Grant Project File reports are provided on the following pages.

EXHIBIT III-F-1
GRANT PROJECT FILE KEY

NAME	SOURCE	CONTROLLING FACTORS
Organization	Sign on/Security	Name/Password
Project	Coded, PCA or IC Table look-up *	None
Work Phase	Coded, PCA or IC Table look-up *	None
PCA Number	Transaction	None
Fund	Coded or PCA Table look-up	If PC Table Object Posting Level indicator is 0 - 4
Fund Detail	Coded or PCA Table look-up	If D23 Grant/Project Control Indicator is 1
Fund Source	Coded or PCA Table look-up	If Fund is posted
Category	Transaction Object Detail look-up	If PC Table Object Posting Level indicator is 1 - 4 or B - E
Object	Transaction Object Detail look-up	If PC Table Object Posting Level indicator is 2 - 4 or C - E
Object Detail	Transaction	If PC Table Object Posting Level indicator is 3, 4, D or E
Agency Object	Transaction	If PC Table Object Posting Level indicator is 4 or E
Source	Transaction	If PC Table Revenue Posting Level indicator is 1 or 2
Agency Source	Transaction	If PC Table Revenue Posting Level indicator is 2
Vendor Number	Transaction	If PC Table Project Type is 3
Vendor Suffix	Transaction	If PC Table Project Type is 3

* Sequence listed is the order in which information is selected for placement in History File. Also determines which is used for Posting to Grant Project File.

EXHIBIT III-F01 (Continued)

REPORT NAME: Summary of Project Revenue and Expenditures	REPORT NO: CSTARF01
FINANCIAL ELEMENTS: (Continued) <p>REVENUE: GP File records are selected when there is a non-zero value in Advances (with Source), Estimated Receipts, Accrued Receipts or Receipt Collections. Source code is present and <u>NOT 58nnnn</u>.</p> <p>Budget Allowable Cost/Estimated Revenue: GL=6231: Estimated Receipts. Normal balance is a Debit.</p> <p>Outstanding Prepayments: Always zero.</p> <p>Budget Other Costs/Advance Collection: GL=1730, 1740, 1750 and 3400: Advances if Source code is <u>NOT</u> zero or is <u>NOT 58nnnn</u>. Normal balance is a Credit.</p> <p>Expenditures/Revenue Current Month: GL=1312, 1313, 1314, 1330, 1400, 1500, 8000, 8100, 9830, 9821 and 9811: Accrued Receipts and Receipt/Collection activity occurring for the month requested. Normal balance is a Debit.</p> <p>Expenditures/Revenue Project-to-Date: GL=1312, 1313, 1314, 1330, 1400, 1500, 8000, 8100, 9830, 9821 and 9811. Accrued Receipts and Receipt/Collection activity occurring from the beginning of the project through the end of the month requested. Normal balance is a Debit.</p> <p>Encumbrance + Allocated Encumbrance/ Accounts Receivable Balance: GL=1312, 1313, 1314, 1330, 1400 and 1500: Accrued Receipts for the balance as of the end of the period requested. Normal balance is a Debit.</p> <p>Available Balance: Calculated as Budget Allowable Cost/Estimated Revenue less Expenditures/Revenue Project-To-Date. Normal balance is a Debit.</p> <p>UNITS: GP File records are selected when there is a non-zero value in Units Budgeted or Units Accumulated.</p> <p>Budget Allowable Cost/Estimated Revenue: GL=6905: Units Budgeted. Normal balance is a Debit.</p> <p>Outstanding Prepayments: Always zero.</p> <p>Budget Other Costs/Advance Collection: Always zero.</p> <p>Expenditures/Revenue Current Month: GL=6902: Units Accumulated during the month requested on report. Normal balance is a Debit.</p> <p>Expenditures/Revenue Project-to-Date: GL=6902. Units Accumulated from the beginning of the project through the end of the month requested on report. Normal balance is a Debit.</p> <p>Obligation + Encumbrance + Allocated Encumbrance/Accounts Receivable Balance: Always zero.</p> <p>Available Balance: Calculated as Budget Allowable Cost/Estimated Revenue less Expenditures/Revenue Project-To-Date. Normal balance is a Debit.</p>	

EXHIBIT III-F01 (Continued)

REPORT NAME: Summary of Project Revenue and Expenditures	REPORT NO: CSTARF01
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SPECIAL NOTES:

GL 6151, Annual Allocated Encumbrances, are not displayed on this report.

When the report is requested with Index Level of Detail of **1**, the Vendor Number and Suffix is only displayed when the Project Type is **3** or **D**.

Report should be requested at Program level **3 ONLY** when doing fund control at the PCA level. Otherwise the report is unusable. Only the PCA number is displayed on the report. The PCA title is not displayed. Refer to Volume 3, Chapter IX, for more information on posting Projects with PCAs.

Entitlement Period and PC Table Project Type show only when report is requested at Program level **2** or **3**.

When the requested with Program level **1**, the report combines all Work Phases together as one report. There is no page break on a change of Entitlement Period.

When requested as a Prior Year report, the Expenditure/Revenue Current Month Column is blank.

If the Object Posting Level indicator on the PC Table is set to **0**, **1**, **A** or **B**, then Object Detail will not be in the Grant Project File and therefore not on this report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Project	Level of Detail: P	Yes	No
PCA Number	Level of Detail: P	Yes	No
Fund	Level of Detail: F	Yes	No
Vendor Number	Level of Detail: I	Yes	No
Sort Type ^{1/}	None	No	No
Project Start Date	None	Yes	No
Project End Date	None	Yes	No
Entitlement Period	None	Yes	No
Project Type	None	Yes	No
Object, Source Code, Conversion Object	None	No	No

^{1/} Sort Type: Classification of Grant Project Record that determines if it is included in the Expenditures, Revenues or Units section of the report.

EXHIBIT III-F05

REPORT NAME:	Summary of Letter of Credit Balance			REPORT NO:	CSTARF05
PURPOSE:	Provides an analysis of Project advances necessary to cover the expenditures shown on the H07 report. Used for preparing a Letter of Credit drawdown.				
DESCRIPTION:	Lists the amount to drawdown by Fund and Federal Catalog Number. Data is selected for this report when the PC Table Billing Cycle is set to 1 and the Fund Source is F (Federal Trust).				
REPORT REQUEST OPTIONS:					
Report Period:					
FM: CM, PM or PY					
P: Not applicable					
Level of Detail:					
<u>Index (I)</u>		<u>Program (P)</u>		<u>Object/Source(O/S)</u>	
Not applicable		Not applicable		Not applicable	
<u>Fund (F)</u>		<u>Fund (F)</u>			
Not applicable		Not applicable			
Fund Selection: Not applicable					
GLAN Selection: Not applicable					
Additional Report Selection Options: Not applicable					
Destination Options: All available output media					
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:					
Report Period FM: PM or PY					
FINANCIAL ELEMENTS:					
Budget Allowable: GL=6280. Budget Allowable or the Grant Award for Project to date. Normal balance is a Debit.					
Receipts to Date: GL=8000, 8100, 9811, 9821 and 9830. Project to date Cash Receipts collected including Letters of Credit. Normal balance is a Debit.					
Outstanding Receivables: GL=1312, 1313, 1314, 1330, 1400 and 1500. Project to date Accounts Receivable balance, including pending Letters of Credit drawdowns. Normal balance is a Debit.					
Available to Draw: Calculated as Budget Allowable less Receipts to Date less Outstanding Receivables. Normal balance is a Debit.					
Total Disbursed: GL=1730, 1710, 1750, 9000, 9812, 9822 and 9844. Project to date Cash Expenditures and Advances. Normal balance is a Debit.					

EXHIBIT III-F05 (Continued)

REPORT NAME: Summary of Letter of Credit Balance	REPORT NO: CSTARF05																
<p>FINANCIAL ELEMENTS: (Continued)</p> <p>Excess Disbursed: Calculated as Budget Allowable less Total Disbursed when the result is less than zero; otherwise, zero is shown. This means that more has been drawn and expended than allowed in the budget. This usually occurs at year-end before Year-end Close is completed; when Budget Allowable is loaded incorrectly; or the project is over-expended. Normal balance is a Credit or zero.</p> <p>Amount to Draw: Calculated in one of the following ways:</p> <ol style="list-style-type: none"> 1) When Excess Disbursed <u>is zero</u> this is calculated as Total Disbursed less Receipts to Date less Outstanding Receivables. When less than zero, a zero is displayed. 2) When Excess Disbursed <u>is NOT zero</u>, this is the Available Balance if it is greater than zero. If less than zero, a zero is displayed. <p style="text-align: center;">Normal balance is a Debit or zero.</p>																	
<p>SPECIAL NOTES:</p> <p>Data selected for report ONLY when PC Table Billing Cycle is set to 1 (daily) <u>AND</u> Fund Source is F (Federal Trust).</p> <p>GL 6151, Annual Allocated Encumbrances, are not displayed on this report.</p>																	
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 20px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Fund</td> <td style="text-align: center;">None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Federal Catalog Number</td> <td style="text-align: center;">None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Project</td> <td style="text-align: center;">None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Fund	None	No	Yes	Federal Catalog Number	None	No	Yes	Project	None	No	No
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Fund	None	No	Yes														
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